State of Utah Administrative Rule Analysis

Revised June 2021

	NOTICE OF PROPOSED RULE	
TYPE OF RULE: New; Amendment	; Repealx_; Repeal and Reenact	
	Title No Rule No Section No.	
Utah Admin. Code Ref (R no.):	R307-121	Filing ID (Office Use Only)
Changed to Admin. Code Ref. (R no.):	R	•

Agency Information

	Ago	ncy information			
1. Department:	Utah Departmen	Utah Department of Environmental Quality			
Agency:	Utah Division of	Utah Division of Air Quality			
Room no.:					
Building:	Multi-Agency Sta	Multi-Agency State Office Building			
Street address:	195 North 1950 V	West			
City, state and zip:	Salt Lake City, U	tah, 84116			
Mailing address:	P.O. Box 144820	P.O. Box 144820			
City, state and zip:	Salt Lake City, U	Salt Lake City, UT 84114-4820			
Contact person(s):					
Name:	Phone:	Email:			
Mat Carlile	385-306-3565	mcarlile@utah.gov			
Pleas	e address questions regar	ding information on this notice to the agency.			

General Information

2. Rule or section catchline:

R307-121 General Requirements: Clean Air and Efficient Vehicle Tax Credit

3. Purpose of the new rule or reason for the change (Why is the agency submitting this filing?):

During the five-year review analysis, the Division of Air Quality (DAQ) staff determined that this rule is no longer needed because the Utah State Legislature did not renew the sections of the Utah Code that govern and allow the Utah Clean Fuel Tax Credit. The Legislature allowed the code to lapse as of December 31, 2016.

4. Summary of the new rule or change (What does this filing do? If this is a repeal and reenact, explain the substantive differences between the repealed rule and the reenacted rule):

This rule is repealed in its entirety.

Fiscal Information

5. Provide an estimate and written explanation of the aggregate anticipated cost or savings to:

A) State budget:

There are no anticipated costs or savings to the state budget because the tax credit no longer exists.

B) Local governments:

There are no anticipated costs or savings to local governments because this rulemaking is not applicable to them.

C) Small businesses ("small business" means a business employing 1-49 persons):

There are no anticipated costs or savings to small businesses because the tax credit no longer exists.

D) Non-small businesses ("non-small business" means a business employing 50 or more persons):

There are no anticipated costs or savings to non-small businesses because the tax credit no longer exists.

E) Persons other than small businesses, non-small businesses, state, or local government entities ("person" means any individual, partnership, corporation, association, governmental entity, or public or private organization of any character other than an agency):

There are no anticipated costs or savings for Persons other than small businesses, and non-small businesses, state, or local government because the tax credit no longer exists.

F) Compliance costs for	affected persor	ns (How much will it	cost an impa	pacted entity to adhere to this rule or its changes?):
There are no anticipated co	ompliance costs	for affected persons	3.	
G) Comments by the deportment head):	partment head o	on the fiscal impac	t this rule m	nay have on businesses (Include the name and title
We do not expect any mea	surable fiscal im	pacts on businesse	s due to this	rule repeal.
Kimberly D. Shelley, Execu	ıtive Director of t	the Utah Departmen	t of Environn	mental
				impacts that could be measured. If there are e impacts will be included in narratives above.)
		Regulatory	Impact Tab	
Fiscal Cost	FY2022		FY2023	FY2024
State Government	\$0		\$0	\$0
Local Governments	\$0		\$0	\$0
Small Businesses	\$0		\$0	\$0
Non-Small Businesses	\$0		\$0	\$0
Other Persons	\$0		\$0	\$0
Total Fiscal Cost	\$0		\$0	\$0
Fiscal Benefits	T -		1	T -
State Government	\$0		\$0	\$0
Local Governments	\$0		\$0	\$0
	\$0		\$0 \$0	\$0
Small Businesses				·
Non-Small Businesses	\$0		\$0	\$0
Other Persons	\$0		\$0	\$0
Total Fiscal Benefits	\$0		\$0	\$0
Net Fiscal Benefits	\$0		\$0	\$0
7. Provide citations to th citation to that requireme			Information If there is a	also a federal requirement for the rule, provide a
Section 59-7-605		Section 59-10-1009		Section 19-2-104
Section 19-1-402				
(If this ru		ncorporations by F		nformation ee, please include additional tables.)
8. A) This rule adds, upd	ates, or remove	es the following titl	e of materia	als incorporated by references (a copy of materials Rules; if none, leave blank):
incorporated by reference i	must be submitte	First Incorporatio		Rules, Il Hone, leave blank).
Official Title of Materia	als Incorporated	d		
((from title page Publishe			
	Date Issued			
14				
I.	ssue, or versior	1		
		ed to the Office of A	dministrative	incorporated by references (a copy of materials e Rules; if none, leave blank):
		Second Incorpora	ation	
Official Title of Materials Incorporated				
	(from title page			
	Publishe	er		
	Date Issue	d		
Į.	ssue, or version	n		

hearing by submitting	bmit written or ora	al comments to the age	ency identified	in box 1. (The public may also request a
hearing by submitting a written request to the agency. See Section 63G-3-3 A) Comments will be accepted until (mm/dd/yyyy):			11/01/2021	
B) A public hearing				11/01/2021
	optional) will be in	At (hh:mm AM/PM):	L	A
On (mm/dd/yyyy):		At (nn.mm Aw/PW):		At (place):
10. This rule change	MAY become effe	ctive on (mm/dd/yyyy):	January 1, 20	22
				nanges effective. It is NOT the effective date.
To make this rule effect	ctive, the agency mu			the Office of Administrative Rules on or before
the date designated in	Box 10.			
-		Agency Authorizat		
				3-301, 302, 303, and 402. Incomplete forms <i>Utah State Bulletin</i> and delaying the first
possible effective date		on, possibly delaying pu	bilcation in the	otari State Dulletiri and delaying the hist
	Bryce C. Bird, Dired	ctor	Date	08/17/2021
designee, and title:	Diry 00 0. Dira, Diro		mm/dd/yyyy):	05/11/2321
07-121-1. Authorizati (1) This rule is a	irements: Clean A on and Purpose. othorized by Section	ir and Efficient Vehicle		es establish criteria and definitions used to dete
07-121. General Requ 07-121-1. Authorizati (1) This rule is a gibility for an income ta	irements: Clean A on and Purpose. athorized by Section or credit.	ir and Efficient Vehicles s 59-7-605 and 59-10-10	09. These statute	
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07-121. General Requiportal (1) This rule is an income ta (2) R307-121 est the director for an OEA ich an income tax credit (3) This rule is an income tax credit (4) This rule is an income tax credit (5) The following ad "Air quality stance "Clean fuel "mea "Clean fuel vehice "Conversion equiport (5) The following ad "Air quality stance "Clean fuel vehice "Conversion equiport (5) This rule is an income tax credit (5) The following ad "Air quality et an income tax credit (5) The following ad "Clean fuel "Definitions (6) The following ad "Original equiport (6) The following ad the following ad the following ad the following addition (6)	irements: Clean A on and Purpose. Inthorized by Section and Purpose. Inthorized by Section and Purpose. In thorized by Section and Purpose is allowed under Sectional definitions and ards" means air quains clean fuel as definite means clean fuel as definite means a part of the purpose in the purpose in the purpose is a motor vehicle means a motor vehicle means a motor vehicle means original purice motorcycle" means quains cric vehicle means quains a motor vehicle means a motor vehicle means are motorcycle means quains cric vehicle means quains and purpose in the purpose	ir and Efficient Vehicle s 59 7 605 and 59 10 10 to provide proof of purch g electric motorcycle, or setions 59 7 605 or 59 10 apply to R307 121. lity standards as defined hed in Subsection 19 1 40 vehicle as defined in Subsection 19 include le or special mobile equi ele as defined in 41 1a 10 EM) vehicle" means orig urchase as defined in Sub ns qualifying electric mo ualifying electric vehicle	ase or lease, in a the conversion 1009. In Subsection 59 (2)(1). Disection 19-1-40. Fuel, ignition, opment to make (2)2. Ginal equipment (3)2. Section 59-7-60 (4)4 (4)4 (4)4 (4)4 (4)4 (4)4 (4)4 (4)	precordance with 59-7-605(3)(b) or 59-10-1009(cof a motor vehicle or special mobile equipment of a motor vehicle or special mobile equipment of a motor vehicle or special mobile equipment of the components of the components of the components of the component of
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R Plug-in Hybrid Vehicles.

- To demonstrate that an OEM natural gas, propane, qualifying electric, or qualifying plug-in hybrid motor vehicle is eligible for the tax credit, proof of purchase shall be made in accordance with 59-7-605(3)(b) or 59-10-1009(3)(b), by submitting the following documents to the director:
- (1)(a) a copy of the motor vehicle's window sticker, which includes its Vehicle Identification Number (VIN), or equivalent manufacturer's documentation showing that the motor vehicle is an OEM natural gas, propane, qualifying electric or qualifying plug-in hybrid vehicle, or
- (b) a signed statement by either an Automotive Service Excellence (ASE) certified technician or Canadian Standards Association (CSA) America CNG Fuel System Inspector that includes the VIN, the technician's ASE or CSA America certification number, and states

that the motor vehicle is an OEM natural gas, propane, qualifying electric or qualifying plug in hybrid vehicle;	
(2) an original or copy of the purchase order, customer invoice, or receipt that includes the name of the taxpayer seeking the	credit
the name of the seller of the motor vehicle, the VIN, purchase date, and price of the motor vehicle;	
(3) a copy of the current Utah vehicle registration in the name of the taxpayer seeking the credit;	
(4) an original or copy of the odometer disclosure statement required in Utah Code Annotated Title 41 Chapter 1a Section 9	02 for
the motor vehicle that was acquired as an original purchase; and	
(5) the underhood identification number or engine group of the motor vehicle.	
R307-121-4. Proof of Purchase to Demonstrate Eligibility for New Qualifying Electric Motorcycle.	
To demonstrate that a qualifying electric motorcycle is eligible for the tax credit, proof of purchase shall be made in according to the tax credit, proof of purchase shall be made in according to the tax credit, proof of purchase shall be made in according to the tax credit, proof of purchase shall be made in according to the tax credit, proof of purchase shall be made in according to the tax credit, proof of purchase shall be made in according to the tax credit, proof of purchase shall be made in according to the tax credit, proof of purchase shall be made in according to the tax credit, proof of purchase shall be made in according to the tax credit, proof of purchase shall be made in according to the tax credit, proof of purchase shall be made in according to the tax credit, proof of purchase shall be made in according to the tax credit, proof of purchase shall be made in according to the tax credit.	rdance
with 59-7-605(3)(b) or 59-10-1009(3)(b), by submitting the following documents to the director:	
(1)(a) a copy of the Manufacturer's Statement of Origin (MSO) or equivalent manufacturer's documentation showing that the	motor
vehicle is a qualifying electric motorcycle, or	
(b) a signed statement by an Automotive Service Excellence (ASE) certified technician that includes the VIN, the technician'	s ASE
certification number, and states that the motorcycle is a qualifying electric motorcycle;	
(2) an original or copy of the purchase order, customer invoice, or receipt that includes the name of the taxpayer seeking the	credit
the name of the seller of the motor vehicle, the VIN, purchase date, and price of the motor vehicle;	010010
(3) a copy of the current Utah vehicle registration in the name of the taxpayer seeking the credit; and	
——————————————————————————————————————	02 for
the motor vehicle that was acquired as an original purchase.	02 101
R307-121-5. Proof of Lease to Demonstrate Eligibility for New OEM Natural Gas, Propane, Qualifying Electric or Qualifying	Plug
in Hybrid Vehicles.	
To demonstrate that an OEM natural gas, propane, qualifying electric or qualifying plug in hybrid vehicle is eligible for t	
credit, proof of lease shall be made in accordance with 59-7-605(3)(b) or 59-10-1009(3)(b), by submitting the following documents	to the
director:	
(1)(a) a copy of the motor vehicle's window sticker, which includes its Vehicle Identification Number (VIN), or equi	valent
manufacturer's documentation showing that the motor vehicle is an OEM natural gas, propane, qualifying electric or qualifying plug-in	hybrid
vehicle; or	
(b) a signed statement by either an Automotive Service Excellence (ASE) certified technician or Canadian Standards Associated	ciation
(CSA) America CNG Fuel System Inspector that includes the VIN, the technician's ASE or CSA America certification number, and	states
that the motor vehicle is an OEM natural gas, propane, qualifying electric or qualifying plug in hybrid vehicle;	
(2) an original or copy of the lease agreement that includes the name of the taxpayer seeking the credit, the name of the less	sor of
the vehicle, the VIN, the beginning date of the lease, the value of the vehicle at the beginning of the lease, and the value of the vehicle	
end of the lease;	
(3) a copy of the current Utah vehicle registration in the name of the taxpayer seeking the credit;	
(4) an original or copy of the odometer disclosure statement required in Utah Code Annotated Title 41 Chapter 1a Section 9	02 for
the motor vehicle that was acquired as an original purchase; and	
(5) the underhood identification number or engine group of the motor vehicle.	
(2) and another the manual residence of engine Broad of the motor remoter.	

R307-121-6. Proof of Lease to Demonstrate Eligibility for Qualifying Electric Motorcycle.

- To demonstrate that a qualifying electric motorcycle is eligible for the tax credit, proof of lease shall be made in accordance with 59-7-605(3)(b) or 59-10-1009(3)(b), by submitting the following documents to the director:
- (1)(a) a copy of the Manufacturer's Statement of Origin (MSO) or equivalent manufacturer's documentation showing that the motor vehicle is a qualifying electric motorcycle, or
- (b) a signed statement by an Automotive Service Excellence (ASE) certified technician that includes the VIN, the technician's ASE certification number, and states that the motorcycle is a qualifying electric motorcycle;
- (2) an original or copy of the lease agreement that includes the name of the taxpayer seeking the credit, the name of the lessor of the vehicle, the VIN, the beginning date of the lease, the value of the vehicle at the beginning of the lease, and the value of the vehicle at the end of the lease;
 - (3) a copy of the current Utah vehicle registration in the name of the taxpayer seeking the credit; and
- (4) an original or copy of the odometer disclosure statement required in Utah Code Annotated Title 41 Chapter 1a Section 902 for the motor vehicle that was acquired as an original purchase.

R307-121-7. Proof of Purchase to Demonstrate Eligibility for Motor Vehicles Converted to a Clean Fuel.

- To demonstrate that a conversion of a motor vehicle to be fueled by a clean fuel is eligible for the tax credit, proof of purchase shall be made, in accordance with 59-7-605(3)(b) or 59-10-1009(3)(b), by submitting the following documentation to the director:
- (1) an original or copy of the purchase order, customer invoice, or receipt that includes the name of the taxpayer seeking the credit; the name, address, and phone number of the person that converted the motor vehicle to run on a clean fuel; the VIN; the date of conversion; and the price of the conversion equipment installed on the motor vehicle;

(2) a copy of the current Utah vehicle registration in the name of the taxpayer seeking the credit; and (3) a signed statement by the person who converted the motor vehicle certifying that the conversion does not tamper with, circumvent, or otherwise affect the vehicle's on-board diagnostic system, in accordance with 19-1-406(2).
R307-121-8. Proof of Purchase to Demonstrate Eligibility for Special Mobile Equipment Converted to Clean Fuels.
To demonstrate that a conversion of special mobile equipment to be fueled by clean fuel is eligible for the tax credit, proof of
purchase shall be made, in accordance with 59-7-605(3)(b) or 59-10-1009(3)(b), by submitting the following documentation to the director:
(1) a description, including serial number, of the special mobile equipment for which credit is to be claimed; and
(2) an original or copy of the purchase order, customer invoice, or receipt that includes the name of the taxpayer seeking the credit,
the serial number, the date of conversion, and the price of the conversion equipment installed on the special mobile equipment.
KEY: air pollution, alternative fuels, tax credits, motor vehicles
Date of Enactment or Last Substantive Amendment: September 3, 2015
N. C. of Conference Control of 2016

Date of Enactment or Last Substantive Amendment: September 3, 2015

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